

EXHIBIT D

Hays Financial Consulting, LLC

2964 Peachtree Road
Suite 555
Atlanta, GA 30305-2153

SEC v. Drive Planning LLC and Russell Todd Burkhalter

For the Period from 8/13/2024 to 9/30/2024

October 11, 2024

Professional Services

	<u>Hours</u>	<u>Amount</u>
Asset Analysis and Recovery	46.40	11,964.50
Asset Disposition	10.50	4,143.50
Business Analysis	30.00	9,452.00
Business Operations	5.20	1,204.00
Case Administration	13.10	4,377.50
Claims Administration and Objections	7.50	2,828.50
Data Analysis	16.30	5,046.50
Fee Applications	3.50	NO CHARGE
Forensic Accountnig	73.30	27,472.50
Litigation Consutling	1.70	663.50
Tax Issues	9.40	3,703.00
For professional services rendered	216.90	\$70,855.50

Additional Charges :

Document Storage	231.00
Expense Reports	253.93
Total costs	\$484.93

Total amount of this bill	\$71,340.43
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Professional Services

	<u>Hrs/Rate</u>	<u>Amount</u>
Dwaine A. Butler	36.60	8,100.00
	221.31/hr	
James R. Jennings, CPA	0.50	187.50
	375.00/hr	
S. Gregory Hays, CTP, CIRA	57.60	21,014.00
	364.83/hr	
Scott S. Askue	122.20	41,554.00
	340.05/hr	
For professional services rendered	216.90	\$70,855.50
Additional Charges :		
Document Storage		231.00
Expense Reports		253.93
Total costs		\$484.93
Total amount of this bill		\$71,340.43

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For the Period from 8/13/2024 to 9/30/2024

October 11, 2024

Professional Services

		<u>Hrs/Rate</u>	<u>Amount</u>
<u>Asset Analysis and Recovery</u>			
8/16/2024	SSA Researched and drafted email to the Receiver regarding property located at 801 S Atlanta Road in Roswell.	1.30 375.00/hr	487.50
8/20/2024	SGH Reviewed documents recovered from Avalon and drafted several emails to the Receiver, Russell Landy, and Adriana Pavon regarding issues to be considered. Reviewed real estate information and drafted email regarding the real estate files. Reviewed divorce agreement and drafted email regarding the information on the real properties included in the settlement. Reviewed Drive Planning records.	1.30 395.00/hr	513.50
	SGH Reviewed documents and drafted email to Receiver and Receiver Team regarding the \$1.4 million promissory note from Mark Haye.	0.50 395.00/hr	197.50
	SGH Reviewed documents on the \$400,000 sponsorship fee to Tampa Bay Rays and drafted email to Receiver and Receiver Team regarding the payment and the advertising and tickets provided.	0.40 395.00/hr	158.00
8/15/2024	DAB Discussed issues with Greg Hays regarding administration of the Receiver case and location of entity owned properties. Reviewed asset detail and schedule.	0.40 225.00/hr	90.00
8/21/2024	SGH Reviewed Drive Planning files on the Indiana properties and drafted email to the Receiver Team on the three Indiana properties.	1.10 395.00/hr	434.50
	SSA Telephone call to Adriana Pavon regarding assets and other case issues.	0.20 375.00/hr	75.00
	SSA Reviewed files from Drive Planning offices in Alpharetta GA.	1.50 375.00/hr	562.50
	SSA Drafted email to Kate Kostel regarding asset reports prepared by Julie Edwards.	0.20 395.00/hr	79.00
	SSA Prepared documents, researched and drafted email to the Receiver regarding maturing investment.	1.10 375.00/hr	412.50
	SGH Reviewed list of properties and email to Receiver Team.	0.30 395.00/hr	118.50
	SGH Reviewed information regarding Accelerated Financial Services in Alabama and email to Receiver Team.	0.40 395.00/hr	158.00
8/22/2024	DAB Traveled to Morningstar Storage unit in Alpharetta, GA.	0.60 225.00/hr	NO CHARGE
8/23/2024	SGH Traveled to and from Mineral Bluff.	4.00 395.00/hr	NO CHARGE

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/19/2024	DAB Discussed issues with Greg Hays and Scott Askue regarding inspection and review of the storage location, review of property files, and review of assets. Reviewed business and property documents.	1.20 225.00/hr	270.00
8/23/2024	SSA Traveled to and from Mineral Bluff Georgia.	3.90 375.00/hr	NO CHARGE
	SSA Met with Jackie Burkhalter and Greg Hays to tour Staurolite event center and ranch. Discussed operations and assets. Toured former residence of Ms. Burkhalter, three Airbnbs on Tower road and equestrian property at Doc Roof Rd . Took photo inventory of retail store. Reviewed records in the loft office above retail store. Discussed various operation and asset issues with Ms. Burkhalter. Took photo inventory of Madola Road properties.	4.20 375.00/hr	1,575.00
8/20/2024	DAB Discussed issues with Greg Hays regarding coordination of document review and identification of properties. Continued to review records and organized files for each property.	1.40 225.00/hr	315.00
8/21/2024	DAB Reviewed property files, organized, and scanned to directory. Discussed issues with Greg Hays regarding details of property files. Reviewed and responded to emails from Mr. Hays and the Receiver regarding the Morningstar storage unit coordination of inspection.	1.80 225.00/hr	405.00
	DAB Reviewed emails from the Receiver and Greg Hays regarding detail of property taxes due. Reviewed tax documents for the determination of annual tax assessment status and valuation of the real estate. Reviewed tax notices and researched county tax records.	0.80 225.00/hr	180.00
8/28/2024	SSA Uploaded and drafted email to the Receiver with link to pictures of North Georgia properties.	0.40 375.00/hr	150.00
8/22/2024	DAB Reviewed inventory detail and researched vendor market to sell inventory. Telephone calls to and from Scott Schwartz regarding auction value of the equipment. Telephone call to Life Storage regarding quote to store the inventory.	0.40 225.00/hr	90.00
8/23/2024	DAB Continued the review and scan of property documents. Organized documents to convey to the Receiver for review and analysis.	1.30 225.00/hr	292.50
8/26/2024	DAB Reviewed and responded to emails from Henry Sewell and Greg Hays regarding removal of contents from the Avalon location and transfer of material to the storage location. Telephone call to Morningstar Storage to confirm storage unit lease term and monthly amount. Reported detail to Greg Hays and Scott Askue.	0.80 225.00/hr	180.00
8/29/2024	SGH Reviewed Drive Planning real estate records.	0.30 395.00/hr	118.50
8/26/2024	DAB Continued review and organization of real estate documents.	0.40 225.00/hr	90.00
	SSA Downloaded and organized pictures from visit to North Georgia properties.	0.50 375.00/hr	187.50
8/22/2024	SSA Drafted email to Jackie Burkhalter regarding visit to Blue Ridge.	0.20 375.00/hr	75.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/27/2024	DAB	Reviewed Morningstar Storage contract. Telephone call to storage location to confirm term and monthly storage amount. Drafted email to Greg Hays regarding payment of storage unit and plan to liquidate or remove contents. Telephone call to Scott Schwartz regarding assessment of inventory for auction of inventory.	0.80 225.00/hr 180.00
8/28/2024	DAB	Reviewed business documents for property information, settlement statement detail, and accounting information. Scanned documents and uploaded to case directory. Reviewed emails from Scott Askue and the Receiver regarding identification of specific accounting records.	0.80 225.00/hr 180.00
9/4/2024	SGH	Reviewed information regarding the sale of Burkhalter Ranch property to Kevin Elkins and reviewed Promissory Note and Security Agreement. Email to Receiver regarding same.	0.40 395.00/hr 158.00
8/29/2024	DAB	Reviewed and responded to emails from the Receiver preparation of inspection of inventory at storage facility. Discussed issues with Greg Hays regarding storage location term and plan to remove contents and pay landlord. Telephone calls to and from Cedric Ward and Scott Schwartz regarding plan to liquidate or donate the promotional items.	0.70 225.00/hr 157.50
9/6/2024	SGH	Reviewed files regarding Coles Crossing and employment file of Kevin Elkins. Drafted email to the Receiver regarding claims against Kevin Elkins for payments of severance from Drive Planning and sale of Coles Crossing house.	0.80 395.00/hr 316.00
9/4/2024	DAB	Reviewed several boxes of business records. Reviewed and scanned several property files for settlement statement detail, promissory notes, and correspondence regarding sale of properties. Indexed each property file and discussed transfer to the Receiver with Greg Hays.	2.60 225.00/hr 585.00
9/6/2024	DAB	Telephone call from Gary Mills regarding research and analysis of TBR Supply House value. Reviewed documents for Mineral Bluff lease agreement detail. Reviewed the business records for information and drafted email to Mr. Mills regarding property information.	0.40 225.00/hr 90.00
8/23/2024	SGH	Met with Jackie Burkhalter and Scott Askue and toured all the facilities in Mineral Bluff at the Burkhalter Ranch. Inspected the event center the other tow event locations. Inspect the ranch maintenance barn. Went to the house where Jackie Burkhalter lived and the three Airbnb properties on the cliff near the ranch. Toured the property near the ranch that is rented and went to the Western store. Discussed issues with the investment with Jackie Burkhalter. Called the Receiver and discussed issues regarding the management and sale of the properties. Sent pictures and report to the Receiver.	4.00 395.00/hr 1,580.00
8/22/2024	DAB	Reviewed contents of storage unit. Inventoried contents and drafted summary email to Greg Hays regarding contents and storage unit detail.	1.20 225.00/hr 270.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/13/2024	SSA Researched status of condominium owed by Jacqueline Burkhalter in Atlanta. Prepared county records regarding same.	0.50 375.00/hr	187.50
9/18/2024	SSA Met with Gary Mills regarding sale of properties and documents relating to same.	0.30 375.00/hr	112.50
9/19/2024	SGH Reviewed email and rafted email to Receiver and Adriana Pavon regarding the house at Coles Crossing and claims against Kevin Elkins for the payment of severance from Drive Planning. Total payment appears to be over \$75,000 when he was an employee of TBR. Reviewed document regarding transfer of house at loss.	0.50 395.00/hr	197.50
9/18/2024	DAB Reviewed and responded to emails from Gary Mills regarding coordination of review of property records and transfer of keys to the Receivership properties. Met with Mr. Mills and granted access to several property files.	0.80 225.00/hr	180.00
9/19/2024	DAB Reviewed emails from Adriana Pavon and Greg Hays regarding Coles Crossing property payment and confirmation same. Reviewed email correspondence from Kathryn Elkins regarding mortgage payment history. Reviewed report and detail.	0.60 225.00/hr	135.00
9/30/2024	SGH Reviewed report of the \$60 million paid to sales agents. Inquired about downloading data and contact information and federal id number to pursue recovery. Reviewed boxes for sale contact information with this report.	0.40 395.00/hr	158.00
9/24/2024	SSA Researched for payments to D.I. Build for build out of Blue Ridge offices.	0.20 375.00/hr	75.00
9/23/2024	SSA Researched for information regarding Valdosta property. Drafted email to Henry Sewell regarding same.	0.50 375.00/hr	187.50
	Subtotal	46.40	11,964.50

Asset Disposition

8/28/2024	SGH Telephone call to real estate broker Gary Mills with Harry Norman regarding the properties in Mineral Bluff and arranging a call with the Receiver. Discussed issues regarding apparent overpayment for some of the properties and information from locals regarding building the event center and claims in community.	0.40 395.00/hr	158.00
	SGH Corresponded with real estate broker Gary Mills regarding the sale of the 18 properties in Mineral Bluff. Reviewed information provided by Harry Norman. Reviewed information on the properties including purchase price. Drafted email to Receiver regarding appraisals or other information on the properties.	1.00 395.00/hr	395.00
8/30/2024	SGH Reviewed records recovered from Blue Ridge regarding real estate in Mineral Bluff. Scanned the three appraisals in the files and sent to the Receiver Team. Telephone call to potential broker Gary Mills with Harry Norman regarding sale of properties.	1.00 395.00/hr	395.00
9/3/2024	SGH Corresponded with potential broker for Mineral Bluff.	0.20 395.00/hr	79.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/4/2024	SGH	Reviewed documents on the Blue Ridge property acquisitions for information on seller financing and real estate agents in Blue Ridge and the commissions paid. Email with Dropbox link to Receiver and his team with key documents. Corresponded with potential broker regarding sale of properties. Email to arrange Zoom call with the Receiver.	1.80 395.00/hr 711.00
9/5/2024	SGH	Telephone calls to Gary Mills of Harry Norman Realtors regarding sale of the properties in Mineral Bluff. Prepare for call with the Receiver.	0.50 395.00/hr 197.50
	SGH	Participated in Zoom Conference with the Receiver, Gary Mills and Jenni Bonura of Harry Norman Realtors. Discussed sale of all properties in Mineral Bluff.	1.50 395.00/hr 592.50
9/6/2024	SGH	Telephone call to Gary Mills of Harry Normal Realtors regarding sale of the two stores.	0.20 395.00/hr 79.00
	SGH	Research records regarding TBR Outdoor and Jon Clement. Drafted email to the Receiver regarding the 75% ownership of the gun store and maximizing value. Reviewed UCC files for any liens against the TBR Outdoor or TBR Supply House for inventory liens.	0.70 395.00/hr 276.50
9/12/2024	SGH	Telephone call from Gary Mills regarding the properties in Mineral Bluff and issues re the Blue Ridge location and the new Publix that bought the adjacent land.	0.50 395.00/hr 197.50
9/13/2024	SGH	Telephone call to Gary Mills re listing of properties in Blue Ridge, keys for Tower Road new house, and issues re the furniture in storage.	0.30 395.00/hr 118.50
9/16/2024	SGH	Telephone call regarding insurance on the main barn from Adriana Pavon. Reviewed issues regarding key to properties.	0.20 395.00/hr 79.00
9/18/2024	SGH	Met with real estate broker Gary Mills of Harry Norman and reviewed documents on properties and discussed issues for sale. Reviewed documents on Coles Crossing and other properties including leases, environmental reports, and closing documents. Made certain broker has information on the properties to get listed for sale.	0.80 395.00/hr 316.00
	SGH	Responded to email from the receiver regarding documents and real estate issue.	0.10 395.00/hr 39.50
9/19/2024	SGH	Telephone call to Gary Mills with Harry Norman regarding site inspection of Tower Road and Coles Crossing issues and that Kevin Elkins is still living in Coles Crossing.	0.20 395.00/hr 79.00
9/23/2024	SGH	Drafted email to Gary Mills regarding TBR Supply House and provision in the note that it could not be prepaid. Emails regarding selling property with the \$3 million original seller note in place. Emails regarding meeting with Gun store owner.	0.30 395.00/hr 118.50
9/24/2024	SGH	Reviewed and responded to emails regarding the Roswell property and DI Build entity. Email to Adriana Pavon and Gary Mills. Email to Scott Askue regarding DI Build.	0.30 395.00/hr 118.50
9/30/2024	SGH	Telephone call to broker Gary Mills regarding status of properties after the storm and discussions with two potential buyers regarding the event center.	0.30 395.00/hr 118.50

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/16/2024	SSA Drafted emails to Gary Mills regarding keys to Blue Ridge properties.	0.20 375.00/hr	75.00
	Subtotal	10.50	4,143.50
<u>Business Analysis</u>			
8/15/2024	SSA Traveled to and from Defendant's office at 8000 Avalon offices.	1.20 375.00/hr	NO CHARGE
	SGH Reviewed and responded to emails regarding pending matters. Call to Henry Sewell regarding inspection of records at Avalon office. Call to Scott Askue regarding documents at Avalon office.	0.50 395.00/hr	197.50
	SGH Telephone call to the Receiver regarding pending matters and insurance.	0.30 395.00/hr	118.50
	SGH Obtained contact information for insurance agent and email Kemp Green requesting report of all coverage and arranging a call tomorrow.	0.40 395.00/hr	158.00
	SGH Reviewed Receiver Order regarding insurance provisions and receivership over assets of Todd Burkhalter. Email with the Receiver.	0.40 395.00/hr	158.00
8/16/2024	SSA Drafted email to Kate Kostel regarding document requested and other matters with Julie Edwards. Reviewed bank statements provided.	1.20 375.00/hr	450.00
	SSA Drafted memo to the Receiver and others regarding meeting with Julie Edwards and research regarding issues raised at the meeting.	1.60 375.00/hr	600.00
	SGH Reviewed and responded to emails regarding meeting at Drive Planning offices, list of assets, and other issues.	0.40 395.00/hr	158.00
	SGH Reviewed and responded to email regarding insurance.	0.30 395.00/hr	118.50
	SGH Conference call with Kemp Greene and Russell Landy regarding the Drive Planning insurance. Reviewed all the policies and discussed the uninsured assets and premiums due.	1.50 395.00/hr	592.50
	SGH Telephone call to Russell Landy regarding the long call with Kemp Green and uninsured assets and no coverage on the barn.	0.20 395.00/hr	79.00
	SGH Reviewed insurance information on policies provided by Kemp Greene. Email to Receiver regarding report to court regarding the vacant properties and uninsured assets.	0.60 395.00/hr	237.00
8/19/2024	SGH Reviewed and drafted email regarding insurance issues.	0.20 395.00/hr	79.00
	SGH Telephone call to Henry Sewell regarding Mineral Bluff, insurance, and pending matters.	0.20 395.00/hr	79.00
8/20/2024	SGH Continued reviewed documents from Avalon and drafted several emails to the Receiver, Russell Landy, and Adriana Pavon regarding issues including the 7 uncashed checks for \$362,768 which includes several cashier's checks that should be voided and returned to investors.	0.70 395.00/hr	276.50

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			<u>Hrs/Rate</u>	<u>Amount</u>
8/20/2024	SGH	Reviewed insurance information in files from Avalon. Drafted email regarding the insurance information to the Receiver Team. There are a lot of unopened notice form Traveler's Insurance.	0.50 395.00/hr	197.50
8/21/2024	SGH	Reviewed information regarding Fishman Accounting & Tax Resolution and email to Receiver Team regarding Drive Planning acquisition.	0.50 395.00/hr	197.50
	SGH	Reviewed insurance information obtained at Avalon. Email to Kemp Greene.	0.50 395.00/hr	197.50
8/22/2024	SGH	Continued reviewing documents recovered from Avalon.	0.50 395.00/hr	197.50
8/26/2024	SGH	Reviewed the insurance policy for Stauroilite Barn and considered liability issues and lack of liquor liability coverage.	0.40 395.00/hr	158.00
8/30/2024	SGH	Reviewed records regarding TBR Outdoor Supply and email to Receiver Team regarding the operating agreement, removal of a member and issues regarding insurance. Todd and Jackie Burkhalter owned 75% of the business.	0.70 395.00/hr	276.50
	SGH	Reviewed the insurance files located in Blue Ridge.	0.40 395.00/hr	158.00
8/26/2024	SSA	Drafted email to Henry Sewell regarding items remaining at Avalon Boulevard location.	0.20 375.00/hr	75.00
8/19/2024	SSA	Drafted email to the Receiver regarding plans to meet Julie Edwards, Liz Mace and Mary Cagle at former location. Drafted email to Kate Kostel regarding same.	0.30 375.00/hr	112.50
8/20/2024	SSA	Traveled to and from Drive Planning offices in Alpharetta Georgia.	1.20 375.00/hr	NO CHARGE
	SSA	Reviewed records picked up from Alpharetta offices.	1.20 375.00/hr	450.00
9/11/2024	SSA	Downed and reviewed production from Truist. Indexed available information. Reviewed check images and deposited checks. Began formatting for capturing information.	1.10 375.00/hr	412.50
9/7/2024	DAB	Reviewed several emails from Kenneth Murena and Greg Hays regarding recovery and review of TBR Supply and TBR Outdoor accounting records and detail.	0.20 225.00/hr	45.00
8/15/2024	SSA	Met with Kate Kostel, Julie Edwards and Henry Sewell at Alpharetta offices.	1.70 375.00/hr	637.50
8/20/2024	SSA	Met with Kate Kostel, Julie Edwards, Mary Cagle and Liz Mace regarding turnover of personal belongings and other issues (.8). Packed up offices and removed all remaining paper from same (2.5). Organized records at Hays Financial Consulting (.6).	3.90 375.00/hr	1,462.50
9/11/2024	DAB	Reviewed emails from Adriana Pavon regarding production of Truist business bank account statements. Printed bank statements and initiated review of statements for transaction detail. Organized bank statements by year and month.	0.80 225.00/hr	180.00
9/12/2024	DAB	Drafted email to and reviewed email Kenneth Murena regarding confirmation of receipt of the uncashed checks and other issues (.2). Continued to print and review business account bank statements and detail (.8). Organized Blue Ridge property documents for review by broker, Gary Mills (.4)	1.40 225.00/hr	315.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
9/23/2024	SGH	Telephone call from Adriana Pavon regarding the interest rate on the \$3 million TBR Supply House mortgage.	0.20 395.00/hr	79.00
	SGH	Reviewed emails from Adriana Pavon regarding the mortgage for TBR Supply House. Reviewed the Federal Reserve web site for the base rate of 5.1% for the index and reviewed the note for the interest rate formula. Reviewed the analysis of the 7.5% claimed by Wesley McNelley. Emails with Adriana Pavon. Calculated the \$981 monthly difference. Arranged call with Wesley McNelley and Adriana Pavon and resolved the issue with no 5% late fee. McNelley agreed to the 7.125% rate on the call.	1.20 395.00/hr	474.00
	SSA	Researched for payments to D I Build.	0.20 375.00/hr	75.00
9/3/2024	SSA	Drafted emails to Greg Hays and Dwaine Butler regarding vacating 8000 Avalon Boulevard.	0.30 375.00/hr	112.50
	SSA	Researched for information relating to property and mortgage of Kevin Elkins.	0.40 375.00/hr	150.00
9/12/2024	SSA	Additional drive planning invoice review.	2.00 375.00/hr	NO CHARGE
9/23/2024	SSA	Researched and calculated interest rate on TBR Outdoors mortgage.	0.50 375.00/hr	187.50
	Subtotal		30.00	9,452.00

Business Operations

9/3/2024	DAB	Closed offices at 8000 Avalon Blvd office suites in Alpharetta, GA and removed and clean out contents of Suite 204 and Suite 208. Removed Drive Planning marketing material and office equipment from the office suites. Packed, loaded, and transported equipment and material to Morningstar Storage for secure storage. (Travel time not charged).	2.00 225.00/hr	450.00
9/4/2024	SGH	Email to Receiver regarding insurance payment.	0.10 395.00/hr	39.50
	SGH	Email to Receiver regarding un deposited cashier's checks.	0.10 395.00/hr	39.50
9/3/2024	DAB	Continued removal of contents from the Avalon office locations and transport to storage facility for secure storage. Organized inventory at Morningstar Storage.	1.20 225.00/hr	270.00
9/4/2024	DAB	Reviewed and responded to emails from Greg Hays regarding document transfer logistics and authorization to move Avalon contents to the Life Storage facility. Coordinated retrieval and transfer of documents with contractor Cedric Ward. Drafted email to Scott Askue and Greg Hays regarding detail of storage unit inventory and plan to relocate.	0.40 225.00/hr	90.00
9/13/2024	DAB	Drafted email to and reviewed email from Kenneth Murena regarding action plan to vacate the storage unit and discard specific contents. Continued to communicate with moving company contractor regarding logistics and transport of contents to Hays storage location.	0.40 225.00/hr	90.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/20/2024	DAB	Drafted email to and reviewed email from Scott Askue regarding conveyance of document thumb drive to Receiver's office. Continued to coordinate inventory relocation with vendors and storage location. Organized boxes from the office to be transported to secure storage location.	0.70 225.00/hr 157.50
9/23/2024	DAB	Worked on relocation of inventory and records and logistics regarding disposition. Telephone calls to and from Morningstar Storage landlord regarding account detail and notice to vacate the space.	0.30 225.00/hr 67.50
Subtotal		5.20	1,204.00

Case Administration

8/13/2024	SSA	Reviewed complaint, motion for emergency relief and order appointing receiver (1.9). Conference call with the Receiver Team (.6).	2.50 375.00/hr 937.50
	SGH	Reviewed complaint, Receiver order, and other pleadings.	1.00 395.00/hr 395.00
	SGH	Conference call with Receiver, Scott Askue, Russell Landy, and Henry Sewell regarding beginning work on the case and priority issues.	0.60 395.00/hr 237.00
8/15/2024	SGH	Continued to review pleading in the case for background information.	1.00 395.00/hr 395.00
	SGH	Reviewed motion to employ counsel and accountants and responded.	0.30 395.00/hr 118.50
8/16/2024	SGH	Reviewed and commented on employment motion.	0.20 395.00/hr 79.00
8/19/2024	SGH	Reviewed docket activity and downloaded for Recap for access by investors.	0.40 395.00/hr 158.00
8/14/2024	DAB	Reviewed emails from Greg Hays regarding summary of case and current accounting information available to review. Discussed issues with Scott Askue regarding planning for assignment.	0.30 225.00/hr 67.50
8/28/2024	SGH	Conference with the Receiver, Cassandra Murena, and Scott Askue regarding pending matters including: sale of properties in Mineral Bluff, insurance, ADP records, scanning computers, claims against Sales Agents, Receiver Order filed in other Districts, preparing claims database, investor portal prepared by Stretto, tax memo on theft losses and other issues.	0.80 395.00/hr 316.00
9/6/2024	SGH	Drafted email to the Receiver regarding pending matters regarding scanning records, imaging computers, employing realtor and other issues.	0.20 395.00/hr 79.00
9/9/2024	SGH	Reviewed and responded to emails regarding sale of North Georgia properties, TBR Supply, scanning documents, imaging computers, available records and other issues.	0.50 395.00/hr 197.50
9/10/2024	DAB	Continued organization of several business records. Met with Document Pros for turnover of the Avalon and Blue Ridge documents for scanning. Reviewed and responded to emails from Joe Albright regarding preparation of document scanning.	1.60 225.00/hr 360.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
8/26/2024	DAB Discussed issues with Scott Askue regarding coordination of mass document scanning with Document Pros. Discussed issues with Greg Hays regarding removal of contents from the Avalon office and transport to the storage location.	0.20 225.00/hr	45.00
8/28/2024	SSA Conference with the Receiver, Cassandra Murena, and Greg Hays regarding various case matters.	0.80 375.00/hr	300.00
9/13/2024	SGH Reviewed and responded to emails with Scott Askue re the funds tracing data base. Email with the Receiver re August invoices and plans for weekly call.	0.20 395.00/hr	79.00
9/30/2024	SGH Reviewed information for receiver's status report.	0.30 395.00/hr	118.50
9/24/2024	DAB Organized inventory at the storage location in preparation of relocation of contents. Continued to coordinate relocation efforts with Cedric Ward and Morningstar Storage.	0.80 225.00/hr	180.00
9/25/2024	DAB Organized documents and prepared for secure storage at the facility. Organized property records for Gary Mills review. Telephone calls to and from Cedric Ward and Reliance Moving regarding quotes to relocate the inventory from Alpharetta to Hays Financial storage unit.	1.40 225.00/hr	315.00
Subtotal		13.10	4,377.50

Claims Administration and Objections

8/30/2024	SGH Microsoft Team conference with Stretto regarding the investor database and documents to capture on-line for claims administration. .	0.40 395.00/hr	158.00
	SGH Reviewed email from Cassandra Murena regarding CORE and REAL and segregating funds and investors. Reviewed the investor database and responded. Email to Stretto regarding identifying type of investment.	0.40 395.00/hr	158.00
9/4/2024	SSA Formatted claims data maintained by the Defendants into an useable format to match to funds tracing database.	6.70 375.00/hr	2,512.50
Subtotal		7.50	2,828.50

Data Analysis

8/21/2024	SSA Drafted emails to Adriana Pavon regarding computer imaging and data scanning. Drafted email regarding data sources. Compiled computers for imaging.	0.40 375.00/hr	150.00
8/29/2024	SSA Inventoried and drafted email to Lucretia Scruggs regarding laptops to be imaged.	0.30 375.00/hr	112.50
9/10/2024	SSA Updated funds tracing database with wire information. Parced bank statement data to create wire reference field to tie wire transfer information to be received from the bank to funds tracing database. Formatted data for consistency in reporting.	3.60 375.00/hr	1,350.00
	SSA Researched for firm to process wire transfer data. Drafted email to same (1.0). Met with Transperfect to turn over laptops for imaging (.2).	1.20 375.00/hr	450.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
8/14/2024	SSA	Drafted email to the Receiver regarding computer forensic firm recommendation.	0.20 375.00/hr	75.00
9/11/2024	SSA	Prepared ADP reports and coded transfers from Truist account to ADP based on ADP reports.	1.30 375.00/hr	487.50
	SSA	Reviewed and responded to email from Lucretia Scruggs regarding 4 computers without passwords.	0.20 375.00/hr	75.00
9/5/2024	DAB	Reviewed emails from Kenneth Murena and Greg Hays regarding review and recovery of uncashed checks made payable to Drive Planning. Scanned and copied checks. Prepared for mailing to the Receiver. Continued to organize several documents in preparation of mass document scanning. Telephone calls to and from Joe Albright of Document Pros regarding coordination of document scan project.	2.40 225.00/hr	540.00
9/6/2024	DAB	Continued to review, organize, and prepare several documents for scan project. Drafted email to Joe Albright regarding confirmation of project detail. Reviewed several emails from Kenneth Murena and Greg Hays regarding case issues.	2.20 225.00/hr	495.00
9/9/2024	DAB	Finalized organization and preparation for mass Drive Planning document scanning project. Reviewed files and receipts of purchases with TBR Supply and TBR Outdoor transactions. Scanned receipts and organized. Reviewed and responded to emails from Joe Albright regarding arrangement of document pickup.	1.80 225.00/hr	405.00
9/12/2024	SGH	Reviewed information on database. Telephone call to Scott Askue regarding the database and sale commissions data.	0.20 395.00/hr	79.00
9/16/2024	SGH	Reviewed issues regarding the funds tracing database and data needed from Truist.	0.20 395.00/hr	79.00
9/18/2024	SSA	Set up and shared imaged documents from Avalon and Blue Ridge offices. Reviewed documents and prepared for searching.	0.80 375.00/hr	300.00
9/19/2024	SGH	Drafted email to Tod McDonald at Valid8 regarding scanning the 10,000 wires we expect to get from Truist.	0.30 395.00/hr	118.50
9/17/2024	DAB	Telephone calls to and from Joe Albright regarding completion of document scanning project and coordination of delivery to Hays' office. Reviewed email from Mr. Albright regarding same.	0.20 225.00/hr	45.00
9/18/2024	DAB	Met with Joe Albright and verified receipt of the scanned case documents. Reviewed Document Pros invoice and verified charges. Drafted emails to and reviewed emails from Greg Hays and Scott Askue regarding payment of invoice and transfer of data disk to the Receiver.	0.60 225.00/hr	135.00
9/20/2024	SSA	Prepared ADP files for transfer to Receiver's office.	0.40 375.00/hr	150.00
	Subtotal		16.30	5,046.50

Fee Applications

9/13/2024	SSA	Updated and finalized August invoice.	0.80 375.00/hr	NO CHARGE
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			<u>Hrs/Rate</u>	<u>Amount</u>
9/12/2024	SGH	Reviewed August invoice for HFC and emails with Receiver regarding same.	0.40 395.00/hr	NO CHARGE
	SSA	Reviewed, edited and prepared Hays Financial Consulting invoice for August 2024.	2.30 375.00/hr	NO CHARGE
		Subtotal	3.50	0.00
<u>Forensic Accountnig</u>				
8/14/2024	SGH	Conference call with Receiver, Russell Landy and Marshall Gland regarding the accounting work done by Defendant's accountant.	0.50 395.00/hr	197.50
	SGH	Telephone call to Receiver and Russell Landy regarding the call with Marshall Gland of B. Riley and decision to build investor database from bank records and not try to fix the Defendant's data base.	0.20 395.00/hr	79.00
	SGH	Telephone call to Scott Askue regarding the Defendant's database and building a funds tracing database.	0.20 395.00/hr	79.00
8/16/2024	SGH	Email to Marshall Glade regarding payments in database. Another regarding meeting to discussed the 51,000 line Excel database.	0.20 395.00/hr	79.00
8/19/2024	SGH	Conference call on MS Teams with Marshall Glade and Scott Askue regarding the Drive Planning database. Reviewed the database and discussed issues in the database.	1.00 395.00/hr	395.00
	SGH	Reviewed available bank statements for information on deposit and how to pursue the data to complete the funds tracing database.	0.50 395.00/hr	197.50
	SGH	Reviewed down loaded bank records and considered issues regarding the required funds tracing database. Discussed plans for database with Scott Askue. Reviewed investor information.	0.80 395.00/hr	316.00
8/21/2024	SSA	Reviewed spreadsheet containing investor data. Reviewed paper records for information to identify wire transfers for connection of bank records to Defendants investment records and methods for same.	0.90 375.00/hr	337.50
8/22/2024	SGH	Reviewed the data provided by Marshall Glade on bank statements and credit card charges. Email to Receiver Team regarding the \$46,450 payment to Tampa Bay Rays. Email to Marshall Glade regarding the scanning of the documents by Oculus .	0.70 395.00/hr	276.50
8/27/2024	SSA	Continued formatting and parsing bank statement data. Coded transaction for summary reporting. Captured additional bank statement data. Reconciled bank statements to database. Created additional column and cleaned up bank descriptions for grouping and recording.	8.60 375.00/hr	3,225.00
8/28/2024	SGH	Discussion with Scott Askue regarding the database and wire information. Drafted email to the Receiver regarding the computer of Julie and access to the wire transfer information on that computer. Reviewed response from the Receiver regarding imaging the computers and access to Truist wire data.	0.40 395.00/hr	158.00
	SSA	Drafted email memo to the Receiver regarding bank data captured to date and issues with same.	0.40 375.00/hr	150.00

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			<u>Hrs/Rate</u>	<u>Amount</u>
8/28/2024	SSA	Extracted and formatted data from Chase bank accounts for June and July 2024. Coded additional transactions in database and formatted for consistency.	4.50 375.00/hr	1,687.50
	SSA	Formatted and coded investor data contained in investor spreadsheet for analysis and linking to funds tracing database.	1.80 375.00/hr	675.00
8/26/2024	SSA	Continued formatted and coding of bank transactional data received from B. Riley.	5.20 375.00/hr	1,950.00
8/22/2024	SSA	Reviewed data captured from bank statements. Prepared template for extraction of names and payment details from data. Drafted formulates and processed data as require for data extraction.	7.40 375.00/hr	2,775.00
8/19/2024	SSA	Reviewed bank statements for transactions of interest.	1.50 375.00/hr	562.50
	SSA	Conference call with Marshall Glade and Greg Hays regarding data work of B. Riley and other issues. Reviewed structure of data produced.	2.20 375.00/hr	825.00
8/29/2024	SSA	Formatted investor data from investor report maintained by the Defendants for reporting and identification of transaction by investor for investors in the REAL investment. Organized for matching to transaction database.	6.70 375.00/hr	2,512.50
9/11/2024	SSA	Reviewed available information from ADP website. Prepared various reports to capture payment data. Downloaded data. Compared wire transfers from Truist accounts to payroll and commission runs. Coded transaction as necessary. Began formatting ADP payment data for analysis and incorporating into funds tracing database. Tested data.	5.50 375.00/hr	2,062.50
9/9/2024	DAB	Reviewed several emails from Lcretia Scruggs and Adriana Pavon regarding production of the TBR Supply bank statements. Downloaded bank statements and reviewed monthly transactions. Discussed issues with Greg Hays regarding same.	0.70 225.00/hr	157.50
9/16/2024	SSA	Reviewed keyed in checks and deposit information. Verified data and adjusted for consistency prior to merge with bank account data.	4.50 375.00/hr	1,687.50
9/19/2024	SSA	Video conference with Orolus regarding data capture from wire transfer reports. Drafted email to Valid8 regarding same service.	0.80 375.00/hr	300.00
9/26/2024	SSA	Formatted ADP commission and wage data for importing into funds tracing database (3.2). Reconciled transfers from Drive Planning ADP to commissions, wages and taxes paid by ADP (4.1). Imported data into funds tracing database (.3).	7.60 375.00/hr	2,850.00
9/25/2024	SSA	Continued formatting, reconciling and merging check and deposit data into funds tracing database.	4.90 375.00/hr	1,837.50
9/30/2024	SSA	Prepared analysis of commission paid to sale agents. Tested and confirmed data to available records. Drafted email to the Receiver regarding findings.	4.40 375.00/hr	1,650.00
	SSA	Reviewed status of funds tracing database and drafted email to Adriana Pavon regarding status of Chase Bank production.	0.40 375.00/hr	150.00
9/9/2024	SSA	Downloaded and reviewed available wire transfer information. Drafted emails regarding same.	0.40 375.00/hr	150.00

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		<u>Hrs/Rate</u>	<u>Amount</u>
9/23/2024	SSA Video meeting with Valid8 regarding processing of wire data.	0.40 375.00/hr	150.00
	Subtotal	73.30	27,472.50
<u>Litigation Consutling</u>			
8/16/2024	SSA Reviewed and commented on subpoena to financial institutions.	0.40 375.00/hr	150.00
8/28/2024	SGH Reviewed request from Receiver for information on payments to three primary Sales Agents. Drafted email to Receiver regarding status of data base and issues regarding filing litigation against the sales agents (.4). Reviewed case law in Georgia on claims against Sales Agents and drafted email to the Receiver regarding my prior case where we sued 400 Sales Agents and provided the Summary Judgement Order and case law and pleadings (.6).	1.00 395.00/hr	395.00
9/6/2024	SGH Reviewed Drive Planning files and email to Receiver regarding Drive Planning's employment of a law firm in Atlanta for securities advice.	0.30 395.00/hr	118.50
	Subtotal	1.70	663.50
<u>Tax Issues</u>			
8/16/2024	SGH Reviewed and responded to email regarding provisions in the Receiver Order regarding using a Qualified Settlement Fund. Email to Receiver and Jim Jennings. Researched issues regarding using a QSF and emails regarding same.	0.70 395.00/hr	276.50
8/21/2024	SGH Reviewed issue regarding theft loss deduction and respond to Receiver. Drafted email regarding Best Practice to respond to investors. Reviewed prior notice to investors in Ponzi scheme cases. Reviewed IRS website for information and updated memo.	2.00 395.00/hr	790.00
	JRJ Researched theft loss provisions in Internal Revenue Code as well as documents on file from prior cases. Discussed with Scott Askue.	0.50 375.00/hr	187.50
8/22/2024	SGH Drafted memorandum on the Theft Loss Deduction for investors. Reviewed the IRS website and summarized the Section 165 issues and the three revenue rulings. Added hyperlinks to IRS website. Researched issues regarding the criminal case to claim the Safe Harbor. Drafted email to Receiver Team regarding the Theft Loss Deduction and what to communicate with investors.	2.50 395.00/hr	987.50
8/29/2024	SGH Reviewed emails regarding theft loss deduction and responded.	0.30 395.00/hr	118.50
9/3/2024	SGH Reviewed and responded to email from Cassandra Murena regarding tax issues. Updated the memorandum on tax implication for investors. Drafted FAQ's on tax issues as requested by Receiver. Researched issues regarding IRA's and tax matters.	3.40 395.00/hr	1,343.00

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	<u>Hrs/Rate</u>	<u>Amount</u>
Drafted language regarding 1099's to be issues by Receiver. Corresponded with Jim Jennings on tax issue. Reviewed the IRS website and provided links.		
Subtotal	9.40	3,703.00
For professional services rendered	216.90	\$70,855.50

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Additional Charges :

	<u>Amount</u>
<u>Case Administration</u>	
9/3/2024 Payment for Morningstar Storage unit 3033 September rent. Paid via Hays Financial Consulting American Express.	231.00
Subtotal	<u>231.00</u>
<u>Expenses</u>	
8/28/2024 Expense Report - round trip mileage to Mineral Bluff to meet Jackie Burkhalter and inspect properties.	129.98
Expense Report - Round trip mileage to Mineral Bluff for property inspection.	123.95
Subtotal	<u>253.93</u>
Total costs	<u>\$484.93</u>
Total amount of this bill	<u>\$71,340.43</u>